



Ross Asset Management, L.L.C.

Investment Advisors

Eugene C. Ross
Principal
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October 2, 2009

U.S. Department of Justice
U.S. Attorney's Office
1 Saint Andrew's Plaza
New York, NY 10007-1701

Hon. Judge Richard J. Sullivan

I am the individual who uncovered the fraud by Alberto Vilar and Gary Tanaka and I was a witness for the government. It was not my desire to be a witness to financial fraud. It was my obligation as a fiduciary to report what I uncovered and to protect my client Lily Cates.

I have been mocked as a "junior G-man" and accused of extortion by my former employer Bear Stearns. Bear Stearns fired me for my efforts on behalf of my client. I was fired by Bear Stearns for doing my job well. I reported this fraud to Bear Stearns management and legal counsel, and they did nothing. Bear Stearns attempted to hide the fraud to protect their own interests.

I sold my home in 2006 to pay the legal bills incurred by these proceedings and to defend, and protect my rights against Bear Stearns. I expected more from Bear Stearns and our financial system.

I have been harmed by these events. I know what it feels like to have your future taken away from you. However, I do have compassion for Mr. Vilar and Mr. Tanaka. It is in your power to impose a sentence that is fair and just.

Sincerely,